

AHERF
BD Writeoff Analysis
6/30/97

Hospital	I/P Writeoffs	O/P Writeoffs	I/P Other	O/P Other	Reserves	Recoveries
Bucks	2,163,271	1,181,333	4,702,095	7,481,599	(4,368,872)	(201,949)
Elkins	1,463,203	1,172,983	4,181,069	10,589,272	(5,659,696)	(238,088)
HUH	0	1,491,691	4,958,557	706,908	0	(530)
MCP	2,179,971	8,610,363	7,046,687	4,138,560	0	(1,284,667)
SCHC	3,273,435	2,029,290	5,806,417	1,401,518	0	(791,691)
			139,207	4,247,787		
			6,212,735	8,050,962		
			590,161	260,726		
			2,668,706	3,249,918		
Total	9,079,880	14,485,660	36,305,634	40,127,250	(10,028,568)	(2,516,925)
Total I/P & O/P Writeoffs	23,565,540					
Total I/P & O/P Other			76,432,884			
Total Writeoffs & Other	99,899,424					
Total Writeoffs, Other, Reserves & Recoveries	87,462,831					

CL 138466

Date Prepared	6/30/98
Prepared by	AW
at C.S.I.	
by Chemist	
Examined by	
Reviewed by	
C.S.I. GROUP	

AHERF

60 WRITEDFF ANALYSIS

6/30/97

CL 138467

AHERF**Rollforward of Allowance for Doubtful Accounts
6/30/97**

Allow @ 6/30/96	63,830 PY
FY 97 provision	<u>66,416 T/B</u>
	130,246
Net chargeoffs	<u>(103,915) (B)</u>
	26,331
Old AHERF Adjusted Required Allow	<u>66,421 (A)</u>
Shortfall	(40,090)
Redesignation of general reserves:	
Undesignated CRA reserves	11,608 (C)
Legal Reserves	1,201 (D)
SCHC Recovery	1,000 (E)
Redesignation of excess contr. allow for DVOG entities	9,020 (F)
Redesignation of excess cont. allow for AGH	<u>800 (G)</u>
remaining shortfall	(16,461)
recognition of unrestricted free care funds	<u>11,500 (H)</u>
Remaining shortfall	<u><u>(4,961) (I)</u></u>

CL 138468

(A) Adjusted required reserve	
Reserve per client calculations	77,137
less AGH excess bad debt per comparison to of calc to T/B	(700)
Excess reserve related to IBC and HMO accounts due to slow payment by payor	(9,016) (assumes a 30% collection rate for a vs. the client uses a 0 to 25% collect
Estimated impact of unapplied cash	(1,000) (based on 20% of unapplied cash)
Adjusted allow for old AHERF	<u>66,421</u>

(B) See attached summary - amount represent charge-off summarized from the client's reserve rollforward (87,453 DVOG plus 16,462 AGH)

(C) represents undesignated CRA reserves based on our review of CRA balances at 6/30/97

(D) represents reserves that have been established by the client for accounts that have been sent to collection, however such accounts have been written off from detailed patient a/r balances, therefore, such reserves are not required.

(E) represents recoveries that were received for SCHC prior to 6/30/97, however \$1 million of the total recoveries was not applied to adj the reserve or recognized into income

(F) represents the sum of DVOG entities excess cont allow based on the detailed calculation compared to the t/b @ 6/30/97

(G) represents undesignated cushion included in the AGH cont allow calc

(H) represents temporarily restricted net asset amounts that given the required amounts for bad debt chargeoffs during FY 97 should have been reversed into income as net assets released from restriction since the client has met the restrictions imposed by the donor. Note, the client should recognize additional bad debt expense of \$11,500 and related free care funds.

(I) Amount represents a remaining shortfall based on the client's calculation. C&L has not posted this amount to the SUD since it represents an estimate and is less than 4% of the total a/r reserve reported at 6/30/97

Reconciliation of a/r reserve to f/s	
old AHERF req reserve per client	77,137
acquired entities a/r reserve	41,601
designation of other reserves	
as bad debt reserve	<u>8,686</u>

CL 138469

amt per f/s

127,424

CL 138470

201

CL 138471

ast
6/20/95

CL 138472

	AGHT	SVOC	CHCR ①	TOTAL
6/96	12,576	47637	3617	63830
Net C/O	<16,462>	<87,453>	-	<103,915>
PROY	13,987	38,841	13,580	66,416
SEE ATTACHED	10,101	<967>	17197	26331
REF	8667	53,686	1068	66421
Net Shortfall	14314	<74,653>	13129	<40,090>

Redesignation
of General R/S:

CRA	5291	6317		
LEGAL		1201		
SCHC		1000		
RECONV				
REDESIG		9020		
CA	800			
Freelance Funds		11,500		
	7525	<25,615>	13129	<4961>
		↓		↓
		WOULD NOT		SYSTEMWIDE
		trigger a		Net Shortfall
		debt COVENANT		
		VIOLATION ON		
		SVOC		

① Includes KING/ANHS Profit Retention &
EUP/PROVISION RECORD participation on
the EAST ACQUISITIONS that
were in the system only 9 months
but would not be required to recognize
exp. since the LCR should be
day to NRV @ the opening R/S date of 5/1.

CL 138473

ADJ Reserve

	9567	63502	4068	77137
EXCESS BAL	< 700 >	-	-	
FOR HOLD ADT		< 9016 >	-	
UNAPPLIED ASST	< 200 >	< 800 >	-	
ADJ Reserve	2667	53686	4068	66421

CL 138474

AHERF
Rollforward of Allowance for Doubtful Accounts
6/30/97

Allow @ 6/30/96	63,830 PY
FY 97 provision	66,416 T/B
	130,246
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recognition of unrestricted free care funds	11,500 (H)
Remaining shortfall	(4,961) (I)

CL 138475

(A) Adjusted required reserve	
Reserve per client calculations	77,137
less AGH excess bad debt per	
comparison to of calc to T/B	(700)
Excess reserve related to	
IBC and HMO accounts due to	
slow payment by payor	(9,016) (assumes a 30% collection rate for accts >270 days
	vs. the client uses a 0 to 25% collection rate)
Estimated impact of unapplied cash	(1,000) (based on 20% of unapplied cash)
Adjusted allow for old AHERF	<u>66,421</u>

(B) See attached summary - amount represent charge-off summarized from the client's reserve rollforward (87,453 DVOG plus 16,462 AGH)

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as bad debt reserve	8,686
amt per f/s	<u>127,424</u>

CL 138476

AHERF
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6/30/97

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CL 138477

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comparison to of calc to T/B	(700)
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IBC and HMO accounts due to	
slow payment by payor	(9,016) (assumes a 30% collection rate for accts >
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designation of other reserves	
as bad debt reserve	8,686
amt per f/s	127,424

CL 138478

70 days
)

CL 138479

AHERF
06/29/97

Working Paper Name: \$50 Million Bad Debt Reserve Entry
Working Paper Reference: 50053-75
Working Paper Type: Created in Notes

Per conversation with Robin Schafer, C&L notes that a total of \$50 million was intercompained from the Graduate hospitals to the Delaware Valley hospitals to help "support" these entities due to the bad debt reserve shortfalls.

A determination was made that \$25 million of reserves would be recorded in the DV hospitals in the March, 1997 financials and the remaining \$25 million would be recorded in April.

The allocation of the reserves was as follows:

	March, 1997	April, 1997	Total
Bucks	\$3 million	\$ 4 million	\$ 7 million
Elkins	3 million	5 million	8 million
HUH	5 million	5 million	10 million
MCP	8 million	7 million	15 million
SCHC	6 million	4 million	10 million
	<u>\$25 million</u>	<u>\$25 million</u>	<u>\$50 million</u>

Completed

Completed By: Kristen Heinlein **Date:** 09/15/97 01:20:12 PM
Last Modified By: Christa L. Porter **Date:** 09/22/97 09:18:20 AM

Reviewed Christa L. Porter

Mark for Deletion

Modification History:

Kristen Heinlein

CL 138480

Date Prepared:
Prepared by:
Reviewed by:
Approved by:

		JTB		OIA		CASH		PERMANENT	
		OTHER		OTHER		CASH		PERMANENT	
		RESERVE		RESERVE		CLEARING		AIR	
AGH	(5291238)					(1007007)			
ALHS						-			
SCIC	(210000)	(168466)	(221257)	(1031870)	(67444)				
MCA	(1917571)	(4060671)		(410727)	(357,543)				
ELKITE	(834709)	(214910)		(619435)	(20749)				
ELKITE	(1518556)	(68,203)		(400679)	(440)				
Hahnemann	(1833400)	(1423,591)		(705659)	(1201232)				
	(11607,741)	(8798,891)	(221257)	(5034371)	(2314613)				
AGH EXP. 7/1/2005									

CL 138481

AHERF
06/29/97


Working Paper Name: AGH Bad Debt Reserve - 6/30/97
Working Paper Reference: 0053-48
Working Paper Type: OLE, Prepared by Client

AGH
Bad Debt Reserve
6/30/97

NOTE: This w/p represents the inpatient and outpatient bad debt calculations.



Completed By: Kristen Heinlein **Date:** 08/27/97 08:20:47 AM
Last Modified By: Christa L. Porter **Date:** 09/10/97 03:34:07 PM

 Christa L. Porter



Modification History:

Kristen Heinlein

CL 138482

AGH
Bad Debt Reserve
6/30/97

ALLEGHENY GENERAL HOSPITAL
ALLOWANCE FOR DOUBTFUL ACCOUNTS - INPATIENT
JUNE 30, 1997

PAYOR CLASSIFICATION	HOUSE & DMFB	0-30	31-60	61-90	91-120	121-150	151-180	181-210	211-240	TOTAL
SELF PAY - AR - S	313,873	501,874	870,890	230,544	430,748	377,112	518,360	204,187	444,743	13,890,029
CHARGE DIFFERENTIAL	0	0	0	0	0	0	0	0	0	0
SELF PAY - AR - NET	313,873	501,874	870,890	230,544	430,748	377,112	518,360	204,187	444,743	13,890,029
SELF PAY - ALLOWANCE	3,137	5,020	43,535	23,054	84,812	79,422	154,808	102,094	333,557	605,339
ALLOWANCE %	1%	1%	5%	10%	15%	20%	30%	50%	75%	
WORKERS' COMP - AR - W	432,208	368,804	354,109	519,245	229,188	128,188	50,481	88,728	238,398	2,405,343
CHARGE DIFFERENTIAL	184,238	0	0	0	0	0	0	0	0	184,238
WORKERS' COMP - AR - NET	247,968	368,804	354,109	519,245	229,188	128,188	50,481	88,728	238,398	2,241,104
WORKERS' COMP - ALLOWANCE	2,000	7,378	17,705	51,925	34,378	25,237	15,144	43,363	178,799	378,607
ALLOWANCE %	1%	2%	5%	10%	15%	20%	30%	50%	75%	
ACT VI AUTO - AR - A-N	631,548	644,487	808,904	330,210	300,592	88,180	88,433	71,317	347,218	3,104,894
CHARGE DIFFERENTIAL	252,818	0	0	0	0	0	0	0	0	252,818
ACT VI AUTO - AR - NET	378,727	644,487	808,904	330,210	300,592	88,180	88,433	71,317	347,218	2,852,275
ACT VI AUTO - ALLOWANCE	3,788	12,890	30,345	33,021	45,099	17,238	25,900	35,858	225,890	428,850
ALLOWANCE %	1%	2%	5%	10%	15%	20%	30%	50%	85%	
COMMERCIAL - AR - C-E-I	989,759	1,937,320	912,844	419,799	452,437	74,422	104,248	208,972	248,240	5,308,231
CHARGE DIFFERENTIAL	148,464	0	0	0	0	0	0	0	0	148,464
COMMERCIAL - AR - NET	841,295	1,937,320	912,844	419,799	452,437	74,422	104,248	208,972	248,240	5,217,767
COMMERCIAL - ALLOWANCE	42,085	97,878	91,294	41,980	45,243	18,808	48,812	73,140	147,744	604,849
ALLOWANCE %	5%	5%	10%	10%	10%	25%	45%	35%	60%	
HMO/PO - AR - H	3,357,745	4,888,835	2,039,701	703,854	943,894	221,968	215,151	170,570	738,003	13,147,321
CHARGE DIFFERENTIAL	1,123,158	0	0	0	0	0	0	0	0	1,123,158
HMO/PO - AR - NET	2,234,587	4,888,835	2,039,701	703,854	943,894	221,968	215,151	170,570	738,003	12,024,163
HMO/PO - ALLOWANCE	22,348	48,888	81,588	63,508	113,243	33,295	53,788	73,345	463,082	551,482
ALLOWANCE %	1%	1%	4%	8%	12%	15%	25%	43%	63%	
MEDICARE - AR - M-J	8,869,510	7,563,497	840,484	188,548	119,751	278,562	222,957	74,794	522,811	18,598,895
CHARGE DIFFERENTIAL	5,098,819	0	0	0	0	0	0	0	0	5,098,819
MEDICARE - AR - NET	3,770,691	7,563,497	840,484	188,548	119,751	278,562	222,957	74,794	522,811	13,500,076
MEDICARE - ALLOWANCE	0	0	12,800	8,427	9,580	27,858	44,501	29,818	313,687	448,669
ALLOWANCE %	0%	0%	2%	5%	8%	10%	20%	40%	60%	
MEDICAID - AR - F-J-K	1,368,278	1,491,865	1,003,031	419,174	345,800	198,080	173,855	1,525,935	9,226,107	12,227,357
CHARGE DIFFERENTIAL	277,357	0	0	0	0	0	0	0	0	277,357
MEDICAID - AR - NET	1,090,921	1,491,865	1,003,031	419,174	345,800	198,080	173,855	1,525,935	9,226,107	11,949,999
MEDICAID - ALLOWANCE	0	0	29,837	50,152	41,917	69,180	58,427	78,145	1,088,154	1,398,793
ALLOWANCE %	0%	0%	2%	5%	10%	20%	30%	45%	70%	
BLUE CROSS - AR - B	6,549,158	6,171,309	1,031,468	488,894	282,878	178,407	381,778	136,919	565,352	15,785,761
CHARGE DIFFERENTIAL	4,047,587	0	0	0	0	0	0	0	0	4,047,587
BLUE CROSS - AR - NET	2,501,571	6,171,309	1,031,468	488,894	282,878	178,407	381,778	136,919	565,352	11,738,174
BLUE CROSS - ALLOWANCE	0	0	20,829	23,433	42,401	44,802	152,711	82,151	395,748	781,878
ALLOWANCE %	0%	0%	2%	5%	15%	25%	40%	60%	70%	
ALLEGHENY HMO - AR - G	0	0	0	0	0	0	0	0	0	0
CHARGE DIFFERENTIAL	0	0	0	0	0	0	0	0	0	0
ALLEGHENY HMO - AR - NET	0	0	0	0	0	0	0	0	0	0
ALLEGHENY HMO - ALLOWANCE	0	0	0	0	0	0	0	0	0	0
ALLOWANCE %	0%	0%	0%	0%	0%	0%	0%	0%	0%	
CONTINUING CARE - T,U,V,Y,Z	1,008,088	470,888	130,361	151,752	58,482	68,008	32,772	30,232	284,283	2,294,529
CHARGE DIFFERENTIAL	595,000	0	0	0	0	0	0	0	0	595,000
CONTINUING CARE - NET	413,088	470,888	130,361	151,752	58,482	68,008	32,772	30,232	284,283	1,699,529
CCC - ALLOWANCE	74,000	70,845	8,518	15,175	8,922	13,202	18,388	18,138	211,428	434,464
ALLOWANCE %	15%	15%	5%	10%	15%	20%	50%	60%	80%	
CHARITY CARE	0	0	0	0	0	0	0	0	511	511
CHARGE DIFFERENTIAL	0	0	0	0	0	0	0	0	0	0
CHARITY CARE - NET	0	0	0	0	0	0	0	0	511	511
CCC - ALLOWANCE	0	0	0	0	0	0	0	0	511	511
ALLOWANCE %	100%	100%	100%	100%	100%	100%	100%	100%	100%	
TOTAL - AR	10,797,341	23,743,473	8,078,408	4,045,877	3,237,750	1,752,854	1,808,268	1,157,571	4,881,492	59,344,422
TOTAL - ALLOWANCE	1146,020	8240,480	834,232	8210,877	8405,389	8324,418	8569,787	8535,852	82,338,997	88,208,038

OVERALL ALLOWANCE % 1.1% 1.0% 1.1% 2.0% 2.5% 4.7% 4.8% 4.7% 7.0% 10.4%

Per calculation 8,008,039.9
Per T/B 8,008,000.53-2
699,981 Represents an additional general bad debt reserve
booked by AGH. C&L does not take exception due to
treatment being conservative.

NOTE: C&L compared the payor and reserve percentages to the PY

TOTAL

CL 138483

percentages noting the consistency between the years.

ALLOWANCE FOR DOUBTFUL ACCOUNTS - OUTPATIENT
JUNE 30, 1997

PAYOR CLASSIFICATION	0-30	31-60	61-90	91-120	121-150	151-180	181-210	211-240	241+	TOTAL
SELF PAY & OTHR - AR - S & E	\$1,141,821	\$757,360	\$482,448	\$394,811	\$278,118	\$111,738	\$28,748	\$15,914	\$489,124	\$3,689,879
CHARGE DIFFERENTIAL	182,223	107,820	89,978	96,102	39,520	15,878	4,085	2,281	66,882	524,328
SELF PAY - AR - NET	978,398	649,540	422,473	338,709	238,598	95,860	24,663	13,633	403,482	3,165,553
SELF PAY - ALLOWANCE	9,794	32,487	42,247	50,808	47,719	28,758	12,331	8,874	321,970	554,947
ALLOWANCE %	1%	5%	10%	15%	20%	30%	50%	65%	80%	
WORKERS' COMP - AR - W	772,189	373,580	214,164	120,418	69,178	8,682	(11,828)	(14,058)	(13,035)	1,521,448
CHARGE DIFFERENTIAL	0	0	0	0	0	0	0	0	0	0
WORKERS' COMP - AR - NET	772,189	373,580	214,164	120,418	69,178	8,682	(11,828)	(14,058)	(13,035)	1,521,448
WORKERS' COMP - ALLOWANCE	7,722	18,778	21,418	18,082	13,835	2,605	(5,813)	(9,138)	(10,428)	87,040
ALLOWANCE %	1%	5%	10%	15%	20%	30%	50%	65%	80%	
ACT VI AUTO - AR - A/N	483,075	199,829	89,918	63,508	52,745	31,019	9,195	(147)	28,235	877,378
CHARGE DIFFERENTIAL	0	0	0	0	0	0	0	0	0	0
ACT VI AUTO - AR - NET	483,075	199,829	89,918	63,508	52,745	31,019	9,195	(147)	28,235	877,378
ACT VI AUTO - ALLOWANCE	4,031	9,991	8,992	9,528	10,549	9,308	4,588	(98)	22,580	79,485
ALLOWANCE %	1%	5%	10%	15%	20%	30%	50%	65%	80%	
COMMERCIAL - AR - C	1,821,501	657,357	264,417	138,355	63,088	50,482	823	779	39,811	2,945,494
CHARGE DIFFERENTIAL	16,215	19,721	15,885	13,838	12,483	12,818	323	390	21,458	112,898
ALLOWANCE %	1%	3%	8%	10%	15%	25%	35%	50%	75%	
HMO/PRO - AR - H	(885,555)	1,035,877	1,738,735	398,151	258,759	154,949	114,590	63,388	83,625	3,858,525
CHARGE DIFFERENTIAL	(884,810)	1,033,811	1,736,488	395,728	256,485	154,784	114,474	63,320	83,538	3,854,408
HMO/PRO - AR - NET	(945)	2,088	1,853	423	274	165	122	68	87	4,117
HMO/PRO - ALLOWANCE	(9)	83	148	55	41	48	53	39	87	523
ALLOWANCE %	1%	4%	8%	13%	15%	28%	43%	50%	75%	
MEDICARE - AR - GROSS J/M	8,928,008	1,278,813	564,878	482,472	514,843	198,088	98,721	101,839	315,388	12,478,444
CHARGE DIFFERENTIAL	5,192,131	743,701	328,558	280,828	299,457	115,218	55,878	59,234	183,443	7,258,044
MEDICARE - AR - NET	3,734,477	534,912	236,318	201,644	215,386	82,870	40,845	42,605	131,945	5,220,400
MEDICARE - ALLOWANCE	0	10,888	11,818	18,148	21,539	16,574	18,018	25,563	103,554	223,909
ALLOWANCE %	0%	2%	5%	9%	10%	20%	40%	60%	80%	
MEDICAID - AR - GROSS F/K/X	1,558,803	475,241	322,238	255,352	150,168	114,550	122,027	71,170	660,993	3,728,542
CHARGE DIFFERENTIAL	1,558,803	475,241	322,238	255,352	150,168	114,550	122,027	71,170	660,993	3,728,542
MEDICAID - AR - NET	0	9,505	18,112	23,533	30,034	34,385	54,912	49,818	660,993	881,275
MEDICAID - ALLOWANCE	0	2%	5%	10%	20%	30%	45%	70%	100%	
BLUE CROSS - AR - GROSS - B	4,411,205	727,330	248,191	152,123	120,093	40,453	(4,040)	(28,732)	(31,694)	5,637,929
CHARGE DIFFERENTIAL	0	0	0	0	0	0	(9)	(0)	(0)	0
BLUE CROSS - AR - NET	4,411,205	727,330	248,191	152,123	120,093	40,453	(4,040)	(28,732)	(31,694)	5,637,929
BLUE CROSS - ALLOWANCE	0	14,547	12,460	22,818	30,023	18,181	(2,424)	(18,712)	(25,355)	49,537
ALLOWANCE %	0%	2%	5%	15%	25%	40%	60%	70%	80%	
ACH HMO - AR - G	0	0	0	0	0	0	0	0	0	0
CHARGE DIFFERENTIAL	0	0	0	0	0	0	0	0	0	0
ALLEGHENY HMO - AR - NET	0	0	0	0	0	0	0	0	0	0
ALLEGHENY HMO - ALLOWANCE	0	0	0	0	0	0	0	0	0	0
ALLOWANCE %	0%	0%	0%	0%	0%	0%	0%	0%	0%	
CHARITY CARE - AR - O	11,220	280	10	0	0	0	0	(25)	22,893	34,358
CHARGE DIFFERENTIAL	0	0	0	0	0	0	0	0	0	0
CHARITY CARE - AR - NET	11,220	280	10	0	0	0	0	(25)	22,893	34,358
CHARITY CARE - ALLOWANCE	11,220	280	10	0	0	0	0	(25)	22,893	34,358
ALLOWANCE %	100%	100%	100%	100%	100%	100%	100%	100%	100%	
HOME CARE & HOSPICE - AR	1,428,190	1,058,075	702,511	192,010	0	0	0	0	520,345	3,901,131
CHARGE DIFFERENTIAL	0	10,581	35,128	19,201	0	0	0	0	338,224	493,131
HOME CARE - ALLOWANCE	0	1%	5%	10%	0	0	0	0	65%	
TOTAL - AR	\$14,917,093	\$4,640,389	\$2,503,093	\$1,482,740	\$928,527	\$424,081	\$181,308	\$47,312	\$1,750,542	\$26,938,346
TOTAL - ALLOWANCE	\$48,972	\$128,650	\$184,191	\$175,988	\$188,703	\$120,450	\$78,087	\$58,714	\$1,457,064	\$2,397,120
OVERALL ALLOWANCE %	0.3%	2.7%	6.8%	12.0%	17.8%	28.4%	44.1%	65.0%	83.3%	

Per calculation \$2,397,130 ±
Per T/B 2,659,000 \$3-8261,870 Represents additional bad debt reserve booked by AGH.
C&L does not exception due to the treatment being conservative.

NOTE: C&L compared payor and reserve percentages to the prior year percentages noting consistency between the years.

NOTE: C&L notes that Total AR per the schedules do not agree to the T/B. The reason is that this Total AR is offset by the Charity Differential.

CL 138484

(A)

AHERF
06/29/97

Issue Topic: Dr. \$1,000,000 -I/P Contractual Allow. Cr. \$1,000,000 -Bad Debt Reserve

Issue Description: SCHC received \$1,881,300 in payments that were previously written off from the PATCOM system. AHERF correctly charged \$881,300 to bad debt recovery. The \$1 million was used to increase contractual allowances (to use as a cushion). C&L is proposing an entry to correctly state the \$1,000,000 as bad debt reserve. (ie., a redesignation within the a/r accounts since the client prepares their aging based on final bill date vs. final discharge date).

Link to Further Information: Working Paper 0053-57 SCHC - Contractual Allowances 6/30/97

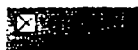
Issue Type: Unadjusted Difference/Error

RECEIVABLES per TB

Audit Area(s) Affected: Patient Accounts Receivable

20,598,560

Client Site: DVOG

**Comments:**

not included on summary of unadjusted differences because since there is no balance sheet impact, not also, for purposes of amount presented as a component of allowance for bad debt, C&L waives due to immateriality

Created By: Kristen Heinlein
Last Modified By: Amy S. Frazier
Cleared By: Amy S. Frazier

Date: 08/29/97 11:48:15 AM
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**CL 138485**

CLASS	TOTAL	IH & ONFB (NET)	BILLED	FINAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
INPATIENT													
TOTAL BLUE CROSS	12,469,171	1,800,313	0	3,258,285	1,693,637	1,495,545	973,870	654,898	770,774	650,338	642,683	528,829	12,469,171
TOTAL HMO	38,361,171	4,592,992	0	10,802,615	7,560,576	4,478,466	2,556,454	1,795,243	1,156,670	2,194,251	2,077,539	1,146,365	38,361,171
TOTAL INPATIENT	50,830,342	6,393,305	0	14,060,900	9,254,213	5,974,011	3,530,324	2,450,140	1,927,444	2,844,589	2,720,222	1,575,194	50,830,342
OUTPATIENT													
TOTAL BLUE CROSS	6,528,787			1,320,535	683,169	508,779	197,105	430,421	364,220	614,987	821,131	1,388,439	6,528,787
TOTAL HMO	37,724,227			7,831,865	5,817,679	4,625,101	2,582,109	2,783,648	1,563,340	3,959,720	3,893,734	5,165,031	37,724,227
TOTAL OUTPATIENT	44,253,014			9,152,401	6,500,848	5,133,880	2,979,214	3,214,069	1,929,560	4,274,707	4,514,865	6,553,470	44,253,014
BY PRODUCT													
TOTAL I/P & O/I P BC	18,997,957	1,800,313	0	4,578,820	2,376,807	2,004,323	1,370,975	1,085,318	1,134,995	1,285,325	1,463,813	1,917,268	18,997,957
TOTAL I/P & O/I P HMO	76,085,398	4,592,992	0	18,634,481	13,378,254	9,103,567	5,138,563	4,578,890	2,722,010	5,853,972	5,771,274	6,311,396	76,085,398
TOTAL I/P & O/I P BC & HM	95,083,356	6,393,305	0	23,213,301	15,755,061	11,107,890	6,509,538	5,664,209	3,857,004	7,119,296	7,235,087	8,228,664	95,083,356

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CL 138486

ALLEGHENY UNIV. HOSPITALS, BUCKS COUNTY
OUTPATIENT A/R AGING - RECEIVABLES AT GROSS
(Bad Debt Calculations---New Methodology REVISED
JUNE 30, 1997

CLASS	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
TOTAL	174,757	55,509	41,183	43,295	27,853	12,118	39,705	20,536	38,827
B BLUE CROSS	1,733,247	828,306	472,411	38,930	88,801	105,500	244,855	236,796	222,989
H HMO	0	0	0	0	548	2,009	0	0	0
H30 - BC	653,615	484,363	462,081	379,093	329,738	51,034	162,086	308,592	160,015
H39.42 - KHP	2,991,637								2,991,637
TOTAL	7,419,812	1,368,198	975,675	461,318	446,940	170,661	446,646	566,925	421,831

ALLEGHENY UNIV. HOSPITALS, EL contractualized at time of billing with this schedule.

OUTPATIENT A/R AGING - NET OF ALLOWANCES

(Bad Debt Calculations---New Methodology MOVE PERCENTAGES OVER TO NEXT AGING FOR BC (3), KHP (2)!!!
MOVE PERCENTAGES OVER TO NEXT AGING FOR MA!! AS OF 10/1 (181-270)!!
MOVE PERCENTAGES OVER TO NEXT AGING FOR MC RATE CHANGE AS OF APRIL
JUNE 30, 1997

CLASS	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
TOTAL	83,883	26,644	19,768	20,782	27,853	12,118	39,705	20,536	38,827
B BLUE CROSS	1,733,247	828,306	472,411	38,930	88,801	105,500	244,855	236,796	222,989
H HMO	0	0	0	0	548	2,009	0	0	0
H30 - BC	294,127	217,972	207,937	170,592	329,738	51,034	162,086	309,592	160,015
H39.42 - KHP									0
TOTAL	2,111,257	1,072,923	700,115	230,303	446,940	170,661	446,646	566,925	421,831

ALLEGHENY UNIVERSITY - HAHNEAHERF is contractualizing the payors that are not
OUTPATIENT A/R AGING - NET OF contractualized at time of billing with this schedule.

(Bad Debt Calculations---New Methodology)

JUNE 30, 1997

CLASS	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
TOTAL	1,317,748	1,590,146	1,804,033	1,278,715	1,087,465	624,261	1,390,441	1,140,948	2,096,407
3 MISC HMO	463,699	282,944	166,593	132,383	96,978	173,208	331,107	278,115	610,782
A PHIL BC	77,510	59,999	65,686	26,281	30,086	17,205	27,551	17,380	37,288
B BC-BANK & FED	603,909	584,438	506,641	371,502	302,988	292,311	785,295	457,553	1,622,406
C HMO PA/NJ									5,527,043
TOTAL	2,462,866	2,517,528	2,543,053	1,808,880	1,517,514	1,106,985	2,534,394	1,893,997	4,366,883

ALLEGHENY UNIVERSITY - MCC
OUTPATIENT A/R AGING - NET OF ALLOWANCES

JUNE 30, 1997

NOTE:
AHERF is contractualizing the payors that are not

CL 138487

CLASS	TOTAL	contractualized at time of billing with this schedule.									
		0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+	
2 BC - OUT OF STATE	917	53	193	0	0	0	394	0	0	277	
6 OTHER HMO	138,455	25,523	18,991	20,528	10,977	7,572	7,584	5,482	28,503	13,295	
B BLUE CROSS **	2,093,462	350,069	180,238	137,515	131,652	174,009	99,503	75,667	389,161	555,649	
D HMO CAP	0	0	0	0	0	0	0	0	0	0	
E KEYSTONE **	2,317,283	363,279	342,548	248,098	154,299	275,671	160,715	116,559	534,785	121,330	
TOTAL	4,550,117	738,924	541,970	406,140	296,928	457,252	268,196	197,708	952,449	690,551	

ST CHRISTOPHERS HOSPITAL contractualized at time of billing with this schedule.
 OUTPATIENT AIR AGING - NET OF ALLOWANCES - BC AND KHP AGING CATEGORIES NEED ADJUSTED BASED ON 3/1/97 EFFECTIVE DATE
 (DON'T FORGET FC "B")
 Bad Debt Calculation (New Methodology)
 JUNE 30, 1997
 --MA PRIOR TO 10/1/96 IS GROSS--WATCH AGING CATEGORIES

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
B BLUE CROSS	795,617	170,564	77,642	77,934	42,713	73,644	49,676	101,253	95,402	106,789
H HMO	2,774,675	761,305	574,802	145,486	(25,508)	102,294	112,901	408,001	305,351	370,041
H30 (BC)	6,197	2,043	1,144	321	765	0	0	0	0	1,925
K39,K42 (KHPE)	1,786,896	323,823	346,641	285,156	163,815	169,485	50,480	140,060	133,817	173,619
TOTAL	5,363,386	1,277,735	1,000,229	508,897	181,766	345,423	213,058	649,314	534,571	652,374

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+	
B BLUE CROSS	3,632,978	779,273	340,034	276,400	238,442	303,359	173,414	256,329	525,635	740,092	3,632,978
A PHIL BC	2,535,906	463,699	282,944	166,693	132,383	96,376	173,208	331,107	278,115	610,782	2,535,906
B BC- BANK & FED	358,986	77,510	59,999	65,686	26,281	30,086	17,205	27,551	17,380	37,288	358,986
OTHER BLUE CROSS	917	53	193	0	0	0	394	0	0	277	917
NJ BLUE CROSS	0	0	0	0	0	0	0	0	0	0	0
TOTAL BLUE CROSS	6,528,787	1,320,535	683,169	508,779	397,105	430,421	364,220	614,987	821,131	1,388,439	6,528,787

CL 138488

6 OTHER HMO	12,468,619	1,343,272	1,609,138	1,824,561	1,289,691	1,095,036	631,845	1,395,923	1,169,451	2,109,702	12,468,619	0
D HMO CAP	0	0	0	0	0	0	0	0	0	0	0	0
E KEYSTONE "	2,317,283	363,279	342,548	248,098	154,299	275,671	160,715	116,559	534,785	121,330	2,317,283	0
H HMO	10,718,347	4,247,799	2,231,415	1,090,307	52,351	279,897	323,902	897,711	778,944	816,020	10,718,347	0
H30 - BC	11,310	2,043	1,144	321	765	1,036	4,017	0	0	1,925	11,310	0
H39.42 - KHP	6,681,625	1,271,564	1,048,996	955,174	713,500	828,960	152,549	464,232	753,001	493,649	6,681,625	0
C HMO PA/NJ	5,527,043	603,909	584,438	506,841	371,502	302,988	292,311	785,295	457,553	1,622,406	5,527,043	0
TOTAL HMO	37,724,227	7,831,865	5,817,679	4,625,101	2,582,109	2,783,648	1,565,340	3,659,720	3,693,734	5,165,031	37,724,227	0
TOTAL O/P	44,253,014	9,152,401	6,500,848	5,133,880	2,979,214	3,214,069	1,929,560	4,274,707	4,514,865	6,553,470	44,253,014	0
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CL 138489

ALLEGHENY UNIV. HOSPITALS, BUCKS COUNTY
ACCOUNTS RECEIVABLE AGING - IN REVERSED
(Bad Debt Calculations--New Methodology)
JUNE 30, 1997

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
B BLUE CROSS	197,303	75,810	16,400	26,469	11,236	3,960	19,775	25,742	4,020	(2,531)
H HMO (USHC/KHPE)	1,822,277	830,551	442,321	125,166	43,386	112,299	108,611	(21,881)	66,538	33,795
TOTAL	2,019,579	906,361	458,721	151,635	54,622	116,259	128,386	3,861	70,558	31,263

ALLEGHENY UNIV. HOSPITALS, ELKINS PARK
ACCOUNTS RECEIVABLE AGING - INPATIENT
(Bad Debt Calculations--New Methodology)
JUNE 30, 1997

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
B BLUE CROSS	460,176	130,582	29,573	47,944	24,356	39,452	24,040	70,340	1,951	34,458
H HMO (USHC/KHPE)	2,085,349	993,009	468,743	131,037	42,762	71,583	48,807	50,315	85,673	89,370
TOTAL	2,545,525	1,083,591	498,316	178,981	67,118	111,035	72,847	120,655	87,624	123,829

ALLEGHENY UNIVERSITY - HAHNEMANN
ACCOUNTS RECEIVABLE AGING - INPATIENT
(Bad Debt Calculations--New Methodology)
JUNE 30, 1997

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
3 MISC HMO CONTR	13,019,436	2,938,315	2,816,632	1,717,454	1,351,390	497,963	517,553	849,701	254,099	425,552
A PHILA BLUE CROSS	8,359,849	1,962,058	1,025,223	1,030,358	652,701	437,954	505,257	410,530	441,493	717,313
B BL CROSS-BANK	38,366	22,534	22,534	800	(3,000)			1,287	(107)	16,851
C HMO PANJ	7,605,758	2,169,912	1,055,657	1,010,412	213,910	551,813	100,899	703,810	474,919	325,168
TOTAL	29,023,409	7,068,285	4,919,946	3,758,224	2,218,800	1,484,729	1,123,710	1,965,428	1,170,404	1,484,884

ALLEGHENY UNIVERSITY - MCC & EPPI
ACCOUNTS RECEIVABLE AGING - INPATIENT
JUNE 30, 1997

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
6 OTHER HMO	654,660	54,160	25,980	1,250	0	12,380	0	0	75,344	32,906
8&2 BLUE CROSS	1,866,855	789,535	287,593	183,049	18,983	111,851	114,865	57,490	164,549	(229,360)
D HMO CAP	19,277	0	0	0	0	0	0	0	0	19,277
E KEYSTONE	3,252,478	864,261	626,743	400,507	289,064	83,396	137,258	279,458	292,935	8,795
H HMO REGULAR	5,454,440	1,756,572	1,107,982	578,831	296,773	309,823	153,463	200,477	569,644	6,540

CL 138490